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Hospital	City / Town	County	Teaching Status [1]	Fiscal Year End	Number of Months Data		
Massachusetts General Hospital	Boston	Suffolk	Teaching	09 / 30	12		
Financial Performance Indicators	FY05	FY06	FY07	FY08	FY09	MA Industry Median FY09	NorthEast US Median FY08 [2]
<b>Profitability</b>							
Operating Margin	2.80%	4.61%	2.89%	4.62%	4.97%	1.9%	0.9%
Non-Operating Margin	8.81%	7.93%	10.74%	-0.31%	-0.00%	0.2%	0.07%
Total Margin	11.61%	12.54%	13.63%	4.31%	4.97%	2.2%	0.9%
Operating Surplus (Loss)	\$121,550,000	\$107,742,000	\$75,156,000	\$114,362,000	\$131,972,000	---	---
Total Surplus (Loss)	\$245,415,000	\$294,917,000	\$354,657,000	\$106,649,000	\$131,887,000	---	---
<b>Liquidity</b>							
Current Ratio	3.08	1.36	1.42	1.62	1.50	1.50	1.55
Days in Accounts Receivable	48.10	46.83	49.07	52.44	43.31	40	46.2
Average Payment Period	60.00	47.77	47.69	47.70	52.72	57	60.3
<b>Solvency/Capital Structure</b>							
Debt Service Coverage (Total) [3]	9.18	10.00	11.39	5.41	6.47	3.0	2.7
Cashflow to Total Debt [4]	48.71%	63.03%	72.54%	32.84%	33.84%	20.4%	12.5%
Equity Financing	72.75%	61.03%	63.85%	63.96%	63.38%	37.9%	47.9%
<b>Other</b>							
Total Net Assets	\$2,267,454,000	\$1,180,424,000	\$1,353,536,000	\$1,405,944,000	\$1,562,661,000	---	---
Assets Whose Use is Limited	\$810,212,000	\$109,414,000	\$118,455,000	\$122,509,000	\$129,570,000	---	---
Net Patient Service Revenue [5]	\$1,326,002,000	\$1,504,407,000	\$1,646,599,000	\$1,771,011,000	\$1,879,301,000	---	---

### FY09 filing based on hospital's audited financial statements

Data Sources: FY05 - FY09 data drawn from DHCFP annual filing and are reconciled to Audited Financial Statements or to hospitals supporting documentation. DHCFP filings may not reflect all financial resources available to a hospital -- for example, resources available through associations with foundations or parents/affiliates. Financial information should be interpreted within the context of other factors, including, but not limited to, management plans, reimbursement changes, market behavior, and other factors affecting performance.  
Comments: Hospitals may also submit comments which further explain or clarify specific data items. Any such disclosures are shown below.

**Notes:**

- [1] According to the Medicare Payment Advisory Commission (MEDPAC), a major teaching hospital is one with at least 25 FTE residents per 100 inpatient beds.  
[2] NE US Median data from The "Almanac of Hospital Financial & Operating Indicators.", 2010 INGENIX.  
[3] Blank values indicate a facility with no current long term debt in the period covered.  
[4] Blank values indicate a facility with no long term debt net of current portion in the period covered.  
[5] Net Patient Service Revenue includes Premium Revenue.